Veterans Review and Appeal Board

2016–17

Report on Plans and Priorities

The Honourable Kent Hehr, P.C., M.P.
Minister of Veterans Affairs and Associate Minister of National Defence

© Her Majesty the Queen in Right of Canada,
as represented by the Minister of Veterans Affairs, 2016

Catalogue No. V96-3E-PDF
ISSN 2292-3705

This document is available on the Veterans Review and Appeal Board website at http://www.vrab-tacra.gc.ca[i]

This document is available in alternative formats upon request.

Table of Contents

Chair's Message 1

Section I: Organizational Expenditure Overview 3

- Organizational Profile 3
- Organizational Context 3
- Planned Expenditures 8
- Alignment of Spending With the Whole-of-Government Framework 10
- Departmental Spending Trend 11
- Estimates by Vote 11

Section II: Analysis of Program(s) by Strategic Outcome 13

- Strategic Outcome 13
- Program 13
- Internal Services 14

Section III: Supplementary Information 17

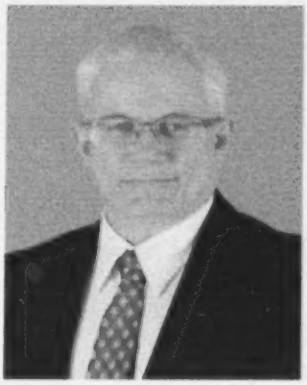
- Future-Oriented Condensed Statement of Operations 17
- Supplementary Information Tables 18
- Tax Expenditures and Evaluations 18

Section IV: Organizational Contact Information 19

Appendix: Definitions 21

Endnotes 24

Chair's Message



I am pleased to present the 2016-17 Report on Plans and Priorities for the Veterans Review and Appeal Board.

Every year, the Board's dedicated staff and members work hard to fulfill our mandate and to improve the way we deliver our program for Canada's Veterans. As the independent appeal tribunal for disability benefits, our mission is to ensure Veterans, members of the Canadian Armed Forces and RCMP, and their families get the benefits they are entitled to through timely, respectful hearings and fair, plain-language decisions.

Fairness is the hallmark of a tribunal's work. We ensure fairness by giving applicants an opportunity to state their case, treating them with dignity and respect, and issuing decisions with clear reasons. In 2016-17, we will continue to look for ways to serve Veterans better by:

- focussing on quality decision-making and support for our Board Members who are dealing with an increasing number of complex cases;
- pursuing opportunities to speed up the appeal process by further integrating the use of technology into our operations; and
- working with representatives to identify flexible scheduling practices that benefit applicants.

We also believe that we can serve Veterans better by making sure they have accurate and useful information about the Board's independent appeal process. This year, we will publish more decisions and resources online to help them understand how the Board deals with evidence and applies the law. Additionally, we will focus on plain language in our communications and expand our outreach with the CAF and RCMP, Veterans' organizations, and other groups dedicated to supporting Veterans and their families.

I look forward to the coming year and to the important work we have to accomplish on behalf of Canada's Veterans.

Thomas Jarmyn
Acting Chair, Veterans Review and Appeal Board

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Honourable Kent Hehr, P.C., M.P.

Institutional Head: Thomas Jarmyn

Ministerial Portfolio: Veterans Affairs

Enabling Instrument(s): *Veterans Review and Appeal Board Act*[ii]; *Veterans Review and Appeal Board Regulations*[iii].

Year of Incorporation / Commencement: 1995

Other: Applications for review and appeal can be made to the Board under the following legislation:

- *Pension Act*[iv];
- *Canadian Forces Members and Veterans Re-establishment and Compensation Act Part 3*[v] (New Veterans Charter);
- *War Veterans Allowance Act*[vi];
- *Royal Canadian Mounted Police Pension Continuation Act*[vii]; and
- *Royal Canadian Mounted Police Superannuation Act*[viii].

The Board also adjudicates applications for compassionate awards made under section 34 of the *Veterans Review and Appeal Board Act*.

Organizational Context

Raison d'être

The Veterans Review and Appeal Board (the Board) is an independent, administrative tribunal created in 1995. The Board provides an appeal program for service-related disability decisions made by Veterans Affairs Canada. This program gives applicants two levels of redress for disability pension and disability award decisions and the final level of appeal for War Veterans Allowance claims.

The Board's objective is to ensure that Canada's traditional Veterans, Canadian Armed Forces members and Veterans, Royal Canadian Mounted Police applicants, qualified civilians and their families receive the disability pensions, disability awards and other benefits to which they are entitled under the law.

The responsible Minister for the Board is the Minister of Veterans Affairs and Associate Minister of National Defence.

Responsibilities

What does the Board do for ill and injured Veterans?
The Board offers two levels of redress for those who are dissatisfied with disability benefits decisions made by Veterans Affairs Canada (VAC, the Department). It operates at arm's-length from VAC to provide an independent appeal process. Learn more about the Board[ix].

Hearings
Hearings are conducted by Board Members, who are independent, impartial adjudicators. Their role is to decide whether the evidence meets the requirements of the legislation to award new or increased levels of disability benefits. They are not bound by previous decisions and will change them to benefit Veterans if there is relevant credible evidence to support the change. Learn more about Board Members[x].

Review hearings are conducted by panels of two Board Members. Veterans have the opportunity to give oral testimony and bring new evidence and witnesses in support of their case. Appeal hearings are conducted by panels of three Board Members who did not hear the case at review. The appeal hearing provides a further opportunity for applicants, through their representative, to submit new information and make arguments. All hearings are non-adversarial, which means no one argues against the Veteran. Learn more about the Board's hearings[xi].

What kind of cases does the Board hear?
Decisions appealed to the Board are frequently complex and challenging. Many applicants are satisfied with their departmental decisions and about 10% come to the Board for an independent review. The top six medical conditions[xii] are:

- lower back conditions
- knee conditions
- tinnitus
- hearing loss
- post-traumatic stress disorder
- neck conditions

Workload and Outcomes
The Board issues approximately 3,500 decisions annually, of which three-quarters are reviews and one-quarter are appeals. In 2014-15, the Board ruled favourably in approximately 49% of reviews and 43% of appeals awarding almost 1,800 applicants new or increased disability benefits. These favourability rates are due, in part, to the Board's ability to give applications a fresh review, receive new evidence and hear testimony from the Veteran and witnesses. Learn more about the Board's workload statistics[xiii].

Strategic Outcome(s) and Program Alignment Architecture

Strategic Outcome: An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada

Program: Review and Appeal

Internal Services

Organizational Priorities

Priority: Program Delivery

Description

Ensure applicants have an avenue of redress by an independent tribunal for disability compensation and War Veterans Allowance applications.

Priority Type[1]

Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Link to Department's Program Alignment Architecture
• Provide timely, respectful hearings and fair, plain language decisions to applicants.	Ongoing	Ongoing	Review and Appeal
• Issue written decisions within the service standard of six weeks following the hearing.	Ongoing	Ongoing	

Priority: Improved Program Delivery

Description

Enhance program delivery through innovation and the use of technology to improve the redress process experience for applicants.

Priority Type

Ongoing

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Link to Department's Program Alignment Architecture
• Maximize the use of technology to provide high quality service and achieve operational efficiency.	Ongoing	Ongoing	Review and Appeal
• Continue to gather feedback from applicants about their review hearing experience to identify improvement opportunities.	April 2013	Ongoing	
• Enhance the training and ongoing development program for Board Members.	Ongoing	Ongoing	
• Increase publication of Board decisions online to improve understanding of the reasons for the decisions.	October 2015	Ongoing	
• Publish the review hearing calendar to inform applicants and stakeholders.	To be determined	To be determined	

Priority: Communication

Description

Ensure applicants and all Canadians have information they need on the Board's mandate, program, and redress process.

Priority Type

Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Link to Department's Program Alignment Architecture
• Continue to inform and engage with Veterans' organizations and stakeholders about the Board's program, and obtain their feedback.	Ongoing	Ongoing	Review and Appeal

• Develop and publish new information resources for applicants.	Ongoing	Ongoing	
• Focus on plain language in all communications with applicants.	Ongoing	Ongoing	

Priority: Accountable Management

Description

Focus on management, transparency and accountability to provide an effective and efficient program for applicants and their families.

Priority Type

Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Link to Department's Program Alignment Architecture
• Implement action plans from audits and evaluations of the Board's program.	Ongoing	Ongoing	Review and Appeal

For more information on organizational priorities, see the Minister's mandate letter on the Prime Minister of Canada's website.[iii]

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Fluctuating volume and nature of applications	• Closely monitor applications for trends. • Develop an adaptable hearing calendar in consultation with representative organizations to ensure applicants throughout Canada have options for timely hearings. • Comprehensive monitoring and prioritizing of cases. • Focussed training to deal with emerging and complex medical conditions and conditions.	An independent and fair appeal process for disability pension award and allowance decisions made by Veterans Affairs Canada
Availability of Members who are fully trained and ready to hear cases	• Promote the Member selection process. • Timely communication to Minister on the Board's appointment needs. • Effective training for new Members combined with ongoing training throughout a Member's term. • Prioritize work and schedule Members accordingly to hear cases and issue decisions in a timely manner.	

The Board's operating environment is primarily influenced by the unpredictability of both the nature and volume of applications it receives. There are continuing pressures to shorten the appeal process and provide plain language decisions to applicants. These pressures need to be balanced with the reality that cases are increasingly complex in nature. The main factors affecting the Board's capacity to conduct hearings are the availability of fully-trained Members and the unpredictability of the time required by applicants and representatives to prepare their cases for hearings.

The Board's priorities are to schedule timely hearings for applicants and to work with the representatives to expand hearing opportunities. The ongoing feedback from review hearing applicants will continue to guide improvements. The Board will continue to

equip Members to deal with an increasing number of cases involving complex medical and legal matters.

Planned Expenditures

Budgetary Financial Resources (dollars)

2016–17 Main Estimates	2016–17 Planned Spending	2017–18 Planned Spending	2018–19 Planned Spending
10,821,148	10,821,148	10,821,148	10,821,148

Human Resources (Full-Time Equivalents (FTEs))

2016–17	2017–18	2018–19
100	100	100

Budgetary Planning Summary for Strategic Outcome(s) and Program(s) (dollars)

Strategic Outcome(s), Program(s) and Internal Services	2013–14 Expenditures	2014–15 Expenditures	2015–16 Forecast Spending	2016–17 Main Estimates	2016–17 Planned Spending	2017–18 Planned Spending	2018–19 Planned Spending
Strategic Outcome: An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada							
Review and Appeal	[illegible]	[illegible]	[illegible]	10,821,148	10,821,148	10,821,148	10,821,148
Subtotal	[illegible]	[illegible]	[illegible]	10,821,148	10,821,148	10,821,148	10,821,148
Internal Services Subtotal	Internal Services is support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada. See Section II.						
Total	[illegible]	[illegible]	[illegible]	10,821,148	10,821,148	10,821,148	10,821,148

Over the planning period 2016–17 to 2018–19, the Board's planned spending is relatively unchanged. With continued efficiencies in its operations, the Board will continue to deliver excellent service to applicants.

Alignment of Spending With the Whole-of-Government Framework

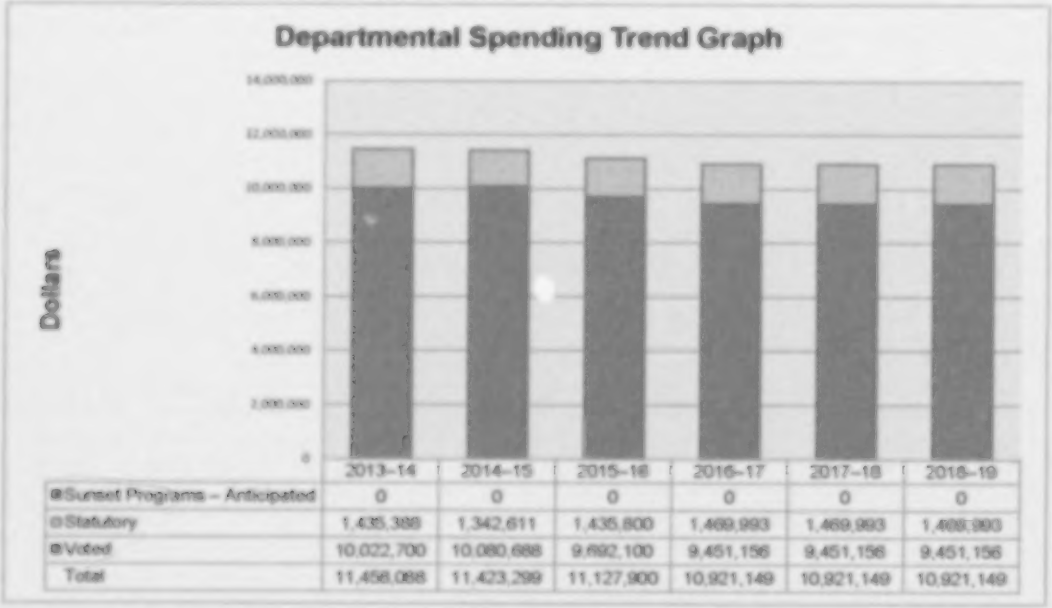
Alignment of 2016–17 Planned Spending With the Whole-of-Government Framework[iv] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2016–17 Planned Spending
An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada	Review and Appeal	Economic Affairs	Income Security and Employment for Canadians	10,921,149

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending
Economic affairs	10,921,149
Social affairs	
International affairs	
Government affairs	

Departmental Spending Trend



	2013–14	2014–15	2015–16	2016–17	2017–18	2018–19
Sunset Programs – Anticipated	0	0	0	0	0	0
Statutory	1,435,388	1,342,611	1,435,800	1,469,993	1,469,993	1,469,993
Voted	10,022,700	10,080,688	9,692,100	9,451,156	9,451,156	9,451,156
Total	11,458,088	11,423,299	11,127,900	10,921,149	10,921,149	10,921,149

Planned spending in 2016-17 through 2018-19 is relatively unchanged due to the stable nature of the Board's program.

Estimates by Vote

For information on Veterans Review and Appeal Board's organizational appropriations, consult the 2016–17 Main Estimates.[xvi]

Section II: Analysis of Program(s) by Strategic Outcome

Strategic Outcome: An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada

Performance Measurement

Performance Indicators	Targets	Date to Be Achieved
Percentage of Board decisions overturned by the Federal Court	Less than 2% of Board decisions are overturned by the Federal Court	March 31, 2017

Program: Review and Appeal

Description

The Veterans Review and Appeal Board's program delivers the independent review and appeal process for disability pension and disability award decisions made by Veterans Affairs Canada. It provides two levels of appeal for Veterans, Canadian Armed Forces members, Royal Canadian Mounted Police applicants, and their families who are dissatisfied with their disability pension, disability award, and critical injury benefit decisions. The Board conducts hearings and issues written decisions. The Board's other key functions include hearing reviews and appeals of special award decisions made by Veterans Affairs Canada relating to attendance allowances, exceptional incapacity allowances and clothing allowances; hearing the final level of appeal for War Veterans Allowance decisions; and adjudicating compassionate award applications.

Budgetary Financial Resources (dollars)

2016–17 Main Estimates	2016–17 Planned Spending	2017–18 Planned Spending	2018–19 Planned Spending
10,921,149	10,921,149	10,921,149	10,921,149

Human Resources (Full-Time Equivalents [FTEs])

2016–17	2017–18	2018–19
102	102	102

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to Be Achieved
Applicants are provided with a fair appeal process	Average score of cases measured against criteria for fair hearings and quality decisions on a 1-to-3 scale	2	31 March 2017
	Percentage of decisions issued within the published service standard	80%	31 March 2017

Planning Highlights

- Provide timely, respectful hearings and fair, plain-language decisions to applicants.
- Issue written decisions within the service standard of six weeks following the hearing.
- Work with representatives to expand hearing opportunities within the hearing calendar.
- Work with Veterans' organizations and stakeholders to identify new opportunities for outreach and information sharing.
- Publish more decisions to increase transparency in the Board's decision-making.
- Integrate technology into the Board's operations to establish efficient and time-saving processes.
- Focus on consistency in decision-making through ongoing training, quality management structures and performance feedback.
- Continue to participate in audits and evaluations and strengthen management practices.
- Allocate resources to priorities and focus on internal processes to ensure efficient program delivery.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

VAC provides some internal services to the Board under a Memorandum of Understanding (MOU). This service relationship has been in place since the Board was created in 1995 and continues to capitalize on the efficiencies presented by the Portfolio Department providing internal services to a small Portfolio member.

Budgetary Financial Resources (dollars)

2016–17 Main Estimates	2016–17 Planned Spending	2017–18 Planned Spending	2018–19 Planned Spending
Internal Services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada.			

Human Resources (FTEs)

2016–17	2017–18	2018–19
Internal Services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada.		

Planning Highlights

- The Board will work within the MOU for Internal Services developed with Veterans Affairs Canada.

Section III: Supplementary Information

Future-Oriented Condensed Statement of Operations

The Future-Oriented Condensed Statement of Operations provides a general overview of the Veterans Review and Appeal Board's operations. The forecast of financial information on expenses and revenues is prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

Because the Future-Oriented Condensed Statement of Operations is prepared on an accrual accounting basis, and the forecast and planned spending amounts presented in other sections of the Report on Plans and Priorities are prepared on an expenditure basis, amounts may differ.

A more detailed Future-Oriented Statement of Operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, are available on the Veterans Review and Appeal Board's website[xvii].

Future-Oriented Condensed Statement of Operations
For the Year Ended March 31, 2016
(dollars)

Financial Information	2015–16 Forecast Results	2016–17 Planned Results	Difference (2016–17 Planned Results minus 2015–16 Forecast Results)
Total expenses	12,545,462	12,369,149	(176,313)
Total revenues	0	0	0
Net cost of operations before government funding and transfers	12,545,462	12,369,149	(176,313)

The planned spending for Veterans Review and Appeal Board as reported on a modified-cash basis for 2016-17 is $10,921,149. This amount has been adjusted by estimated amounts for services provided without charge (i.e. accommodations, government payments to employee insurance plans, etc.), to arrive at a future-oriented total expense of $12,369,149 for 2016-17.

Supplementary Information Tables

The supplementary information tables listed in the 2016–17 Report on Plans and Priorities are available on the Veterans Review and Appeal Board's website[xviii].

- Departmental Sustainable Development Strategy

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the Tax Expenditures and Evaluations[xix] publication. The tax measures presented in that publication are the responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

Veterans Review and Appeal Board

161 Grafton Street
PO Box 9900
Charlottetown, Prince Edward Island C1A 8V7
Canada

Website : http://www.vrab-tacra.gc.ca[xv]

Appendix: Definitions

Appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Operating and capital expenditures, transfer payments to other levels of government, organizations or individuals, and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent: A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures: Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures: Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures: Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i. **Veterans Review and Appeal Board Plans and Reports**, http://www.vrab-tacra.gc.ca/Plans-eng.cfm
ii. ***Veterans Review and Appeal Board Act***, http://laws-lois.justice.gc.ca/eng/acts/V-1.6/page-1.html
iii. ***Veterans Review and Appeal Board Regulations***, http://laws-lois.justice.gc.ca/eng/regulations/SOR-96-67/index.html
iv. ***Pension Act***, http://laws.justice.gc.ca/eng/acts/P-6/index.html
v. ***Canadian Forces Members and Veterans Re-establishment and Compensation Act – Part 3***, http://laws.justice.gc.ca/eng/acts/C-16.8/index.html
vi. ***War Veterans Allowance Act***, http://laws-lois.justice.gc.ca/eng/acts/W-3/index.html
vii. ***Royal Canadian Mounted Police Pension Continuation Act***, http://laws-lois.justice.gc.ca/eng/acts/R-10.6/index.html
viii. ***Royal Canadian Mounted Police Superannuation Act***, http://laws-lois.justice.gc.ca/eng/acts/R-11/index.html
ix. **About the Board**, http://www.vrab-tacra.gc.ca/AbouttheBoard-AuSujetduTribunal-eng.cfm
x. **Board Members**, http://www.vrab-tacra.gc.ca/Chair-and-members-President-et-membres-eng.cfm
xi. **Board's hearings**, http://www.vrab-tacra.gc.ca/Overview-Apercu-eng.cfm
xii. **Top six medical conditions**, http://www.vrab-tacra.gc.ca/Facts/QuickFacts-faitsenbref-eng.cfm
xiii. **Workload statistics**, http://www.vrab-tacra.gc.ca/Facts/QuickFacts-faitsenbref-eng.cfm
xiv. **Prime Minister of Canada's website**, http://pm.gc.ca/eng/ministerial-mandate-letters
xv. **Whole-of-government framework**, http://www.tbs-sct.gc.ca/ems-sgd/wgf-ipp-eng.asp
xvi. **2016–17 Main Estimates**, http://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdgbpd/index-eng.asp
xvii. **Veterans Review and Appeal Board website**, http://www.vrab-tacra.gc.ca/Plans-eng.cfm
xviii. **Veterans Review and Appeal Board website**http://www.vrab-tacra.gc.ca/Plans-eng.cfm
xix. **Tax Expenditures and Evaluations publication**, http://www.fin.gc.ca/purl/taxexp-eng.asp
xx. **Veterans Review and Appeal Board website**, http://www.vrab-tacra.gc.ca/